

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #: _____
DATE FILED: 12/19/14

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN THE MATTER OF THE TAX
LIABILITIES OF:

JOHN DOES, United States taxpayers who, at any time during the years ended December 31, 2005, through December 31, 2013, used the services of Sovereign Management & Legal, Ltd., its predecessors, subsidiaries, and affiliates (collectively SML), to establish, maintain, operate, or control any foreign financial account or other asset; any foreign corporation, company, trust, foundation or other legal entity; or any foreign or domestic financial account or other asset in the name of such foreign entity.

Case No. **14 MISC 00417**

**[PROPOSED] ORDER
GRANTING *EX PARTE*
PETITION FOR LEAVE TO
SERVE "JOHN DOE"
SUMMONSES**

THIS MATTER is before the Court upon the United States of America's *Ex Parte* Petition for Leave to Serve "John Doe" Summonses (the "Petition"). Based upon on a review of the Petition and supporting documents, the Court has determined that the "John Doe" summonses to Federal Express Corporation a/k/a FedEx Express; FedEx Ground Package System, Inc. a/k/a FedEx Ground; DHL Express; United Parcel Service, Inc.; Western Union Financial Services, Inc.; the Federal Reserve Bank of New York; Clearing House Payments Company LLC; and HSBC Bank USA, National Association, relate to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with any provision of any internal revenue laws, and that the information sought to be obtained from the examination of the records or testimony (and

the identities of the persons with respect to whose liability the summonses are issued) are not readily available from other sources. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Randy Hoozko or any other authorized officer or agent, may serve Internal Revenue Service "John Doe" summonses upon Federal Express Corporation d/b/a FedEx Express; FedEx Ground Package System, Inc. a/k/a FedEx Ground; DHL Express; United Parcel Service, Inc.; Western Union Financial Services, Inc.; the Federal Reserve Bank of New York; Clearing House Payments Company LLC; and HSBC Bank USA, National Association, in substantially the form as attached as Exhibits A-H of the Declaration of Randy Hoozko. A copy of this Order shall be served together with each summons.

SO ORDERED this 18th day of December, 2014.



HON. VERNON S. BRODERICK
United States District Judge (Part One)

Copy to:

Joseph N. Cordaro
Assistant United States Attorney
United States Attorney's Office
Southern District of New York
86 Chambers Street, 3rd Floor
New York, New York 10007